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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Appi. No.: 10/559,851

Filed: 12/02/2005

Applicant: Michael Andrew Singer

Title: Low Carbohydrate Sweetener

ArtUnit: 2800/1761 Confirmation No.: 7427

United States Patent and Trade Mark Office

Commissioner for Patents
Customer Service Window
Randolph Building
401 DulanySt
Arlington, Virginia 22314

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February 23,2007

COVER LETTER FOR AMENDMENT

Commissioner of Patents Dear Sir/Madam:

In response to the Office Action of 02/05/2007 comprising a Notice of Non-Compliance Amendment, please accept the attached responding Amendment including the following attachments:

- 1. Attachment 1. Amended Specification Pages 1, 2, 3, 8, and 9.
- 2 Attachment 2. Amended Abstract Page 19.
- 3 Attachment 3. Amended Claims 17, 21, and 23.

Albert Brent

CERTIFICATE OF EXPRESS MAILING

Certtification under 17 CFR 1.10 Express Mail mailing receipt No. .EQ 838489259 US Date of Deposit: February 23, 2007

I hereby certify that **the correspondence attached** hereto is **being** Deposited with the United Postal **Service** "Express Mail **Post** Office **to Addressee** " service under 37 **CFR1.10** on the date **indicated**

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Albert Brent

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